

**ANALYSIS OF FACTORS AFFECTING THE PERFORMANCE OF
AUDITORS TO COMPLIANCE WITH PROFESSIONAL STANDARDS
PUBLIC ACCOUNTANTS (SPAP)
AS MODERATING VARIABLE
(STUDY IN OFFICE OF PUBLIC ACCOUNTANTS IN MEDAN)**

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Abstract : *The objective of the research was to find out and analyze empirically: (1) the simultaneous and partial influence of variables such as organizational commitment, auditor's independence, competence, leadership style, organizational culture and professional ethics on auditors' performance with compliance with SPAP (Public Accountant Professional Standard) as the moderating variable (a study at the Public Accountant Offices in Medan); (2) if Compliance with SPAP is able to moderate the influence of organizational commitment, auditors' independence, competence, leadership style, organizational culture and professional ethics on auditors' performance. This was a causal research. The population was the Public Accountant Offices in Medan. The research objects were the auditors who worked at the Public Accountant Offices in Medan. The samples were taken by using saturation sampling method (census method). Multiple linear regression analysis was applied for data testing; F-Test and t-Test were used to simultaneously and partially test the hypothesis and residual testing was used to test the moderating variable. The results showed that (1) simultaneously organizational commitment, auditors' independence, competence, leadership style, organizational culture and professional ethics had a significant influence on the auditors' performance and partially the organizational, competence, leadership style, and professional ethics had a significant positive influence on auditors' performance whereas auditors' independence and organizational culture did not have any influence on auditors' performance; (2) Compliance with SPAP was able to moderate organizational commitment, auditor's independence, competence, leadership style, organizational culture and professional ethics on auditors' performance at the public accountant offices in Medan.*

Keywords: *Organizational Commitment, Auditor's Independence, Competence, Leadership Style, Organizational Culture, Professional Ethics, Compliance with SPAP (Public Accountant Professional Standard) (SPAP)*

I. INTRODUCTION

The public accounting profession is a profession of public trust. People really expect a free vote and impartially towards an information presented by the management company in the financial statements of a public accounting profession is. Public accountants are in

performing their duties. Known public accountant or external auditor that can also responsible for improving the reliability of a company's financial statements, so that the public can obtain reliable and accurate information on which to base in decision making (Mulyadi, 2009).

In every assignment, a public accountant who is spearheading in the examination of a financial statement should be supported by the attitude of independence, adhere to professional ethics, has the soul of leadership is good, and is supported by professionals and adhere to the Public Accountants Professional Standards (SPAP) in in any employment or assignment. Public accountants in performing their duties and profession governed by a code of professional conduct public accountant, known as the Code of Ethics of Indonesian Accountants. Article 1 (2) of the Code of Accountants Indonesia stated that each member should maintain the integrity, objectivity and independence maintain the integrity or honesty, will act honestly in accordance with conscience in considering the facts, regardless of conflict of interests of various parties, themselves and other people.

In the process, a phenomenon that occurs on the professional code of ethics violation cases growing. For example, the case of PT. Muzatek Jaya in 2004. Finance Minister Sri Mulyani has suspended permission AP (Public Accountant) Drs Peter M. Winata from Drs. Winata Partners and Partners for 2 years commencing from 15 Marit 2007, because it is considered an offense on SPAP (Public Accountants Professional Standards) (hukumonline.com, 2007).

Viewed from the phenomenon and cases involving public accountants, for it raises a polemic how the performance of auditors in the field associated with the applicable standards in producing a result in the form of opinion and financial statements audited, for that, the research related to the performance of auditors eligible to discussed and the basis for the phenomenon.

II. LITERATURE REVIEW

Contemporary accounting Development Agency Theory one used in justifying a positive accounting. According Baiman (1990), there are three models of the agency relationship is The Principal-Agent Model, The Transaction Cost Economics Model, The Rochester Model. All three have two similarities and two different frameworks.

The parallels; three understand the provisions and cause efficiency loss created by the divergence between the behavior of cooperation and individual interests, the three analyze and understand the implications of differences in the control process to avoid the loss of efficiency at the agency problem. While the difference; emphasized the difference sources of divergence behavior of cooperation and individual interests, emphasize different aspects of the research agenda in general, modeling cautious underlying economic context which led to the emergence of the agency problem, the derivation of optimization of working relationships and understand how the working relationship alleviate the agency problem, and comparative results to observe the practice of the model used and analyze it.

2.1 Performance Auditor

auditor performance is influenced or dimensions, ie factors / individual dimension, factor / dimension of work efforts and factors / dimensions of the organization (support

organizations). With these opinions, assembled a conceptual definition of research variables that the performance of the auditor are the results achieved by the auditors in carrying out the tasks that have been assigned to him, in terms of both quality and quantity based on standards that have been determined, which includes indicators: a) Ability namely auditor proficiency in completing the work, b) auditor expertise in their fields, c) the educational background of the auditor (Mangkunagara, 2009).

2.2 Organizational Commitment

Organizational commitment is an attitude that shows employee loyalty and a continuous process of how an organization's members expressed their concern to the success and the good organization (Luthans, 2002).

Demonstrate organizational commitment of an ability of a person to discover and identify linkages within an organization (Mowday, et al in Suryana, 2013). Organizational commitment is also defined as a keadaan where someone in a particular organization to maintain membership in the organization (Robbins, 2006).

Organizational commitment is characterized by three things: (1) The belief that high on the organization and acceptance of the goals and values of the organization or the place where he works (2) A strong desire to maintain a strong relationship with the organization and (3) readiness and willingness to surrender efforts for the sake of the organization (Meyer et al., in Yustina, 2006).

2.3 Independence of Auditor

Independence can be proxied into four subvariable, namely (1) a long relationship with the client (audit tenure), which the Indonesian government restricts the work of auditors maximum of only three years for the same client, whereas for Public Accounting Firm (KAP) may be up to 5 year. This is done so that the auditor is not too close to the client so as to prevent accounting scandals. If auditors are to establish proximity with the client, the auditor will tend to reduce audit procedures accomplishments and less strict with management statements. (2) pressure from a client, it usually appears to conflict situations where the auditor and client does not agree with some of the testing of the financial statements. Thus making the client tried to influence the auditor to perform actions that violate audit standards, including in the provision of opinions which are not in accordance with the state of the client. (3) study of co-auditor (peer review), this is done as a way to monitor the auditors in order to improve the quality of accounting and auditing services, which demands transparency of work.

Usually peer review carried out co-auditor in the Public Accounting Firm (KAP) (4) non-audit services, meaning their accounting firm provide other services in addition to audit eg management consulting services and taxation. This resulted in loss of independence for auditors auditor directly involved in client management activities (Nizar, M and Henderson, 2014).

2.4 Competence

Auditor competence in this case an auditor's ability to do his job and accompanied with technical expertise in the field of accounting. Auditor competence also means reliability in the assignment of an auditor in the field, solve problems, and adhere to a code of ethics.

As there are five (5) terms in the definition of competence as follows:

1. Basic Character
2. ReferenceCriteria for
3. Causal Relationship
4. Superior Performance
5. Effective Performance (Mangkuprawira, 2008).

2.5 Leadership Style

Leadership Style (leadership style) can also affect performance. The leadership style is a way of leadership to influence others or subordinates such a way that the person is willing to do the will of the leadership to achieve organizational goals although personally it might displease (Luthans, 2002).

2.6 Organizational Culture

Organizational culture is a common perception that must be followed by the members of the organization so that it becomes a system of perception and meaning shared among its members (Lopez, 2009).

Cultural organization encompasses all the factors that allow us to distinguish one organization to another organization. Organizational culture is a social glue to bind the members of an organization through the values upheld together, the tools of symbolic and social ideals (Malini, 2014).

Organizational culture is a value system that was developed by a group of organizations formed to be a rule that should be used as a guide for thinking and acting in achieving organizational goals. Strong Budayaorganisasi may spur organizations towards the development of a better and more advanced (Hadipapo, 2015).

2.7 Professional Ethics

According AriyantoEthics,et al. (2010) The ethics of the profession is required by each profession, to gain the trust of the community, such as the audit profession. According to Halim (2008: 29) includes a standard of professional ethics of the attitude of the members of a profession that is designed to look as much as possible practical and realistic, but remains idealistic. Each auditor must abide by their professional ethics in order not to deviate the rules in completing the financial statements of his client.

Arens (2010: 67) defines ethics in general as a tool of moral principles or values. Ethical behavior required by the public so everyone can walk regularly. Every profession providing services in the community should have a code of conduct is a set of moral principles that govern professional behavior. Without ethics, the accounting profession would not exist as an accountant function is as a provider of information for business decision-making process by the business.

Auditor profession Ethics in Public Accountant Professional Standards referred to as the norm accountant becomes official benchmark Indonesian auditors in practice. SPAP norms in such a reference in the determination of the major standards in the work of auditors, among others; (1) The auditor shall have the technical expertise, independence in mental attitude and professional skills carefully and thoroughly. (2) The auditor shall find irregularities, fraud, manipulation in an audit (Arumsari, 2014).

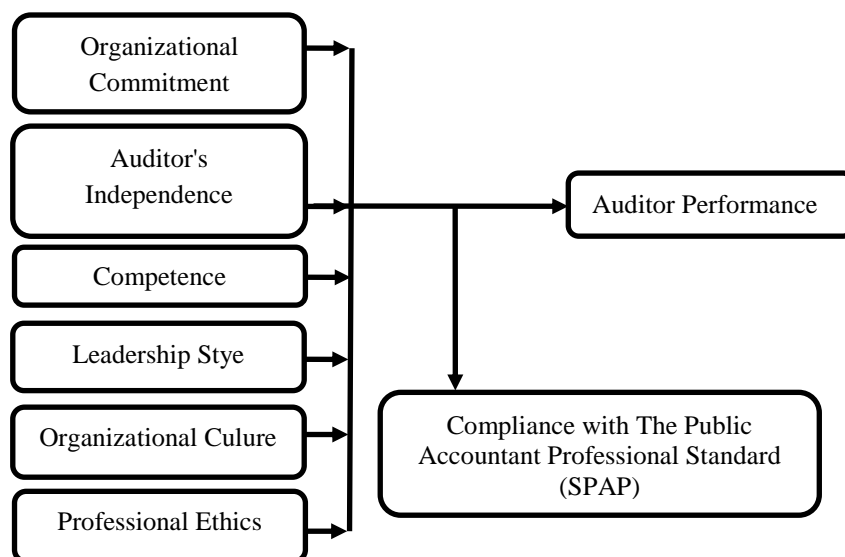
2.8 Compliance with the Public Accountants Professional Standards (SPAP)

Compliance with the code of ethics to be one key or factors that can increase an auditor's professional skepticism. Accountants Professional Ethics Code section A section 130 (IAP, 2010), states that in carrying out the task of the audit, an auditor must consider the accuracy and prudence professional so as to produce audit reports that can be accounted for truth and accuracy. Awareness and adherence to the code of ethics profession of auditors be one of the factors affecting the auditor's professional skepticism. Increasingly steeper awareness and compliance with the code of ethics profession auditor, the auditor will tend to be more cautious in making decisions in examination, the audit (Oktarin, Komang and Wayan, 2016).

The auditor should comply with the Code of Conduct set. The audit should refer to the audit standards and must comply with the code of conduct which is an integral part of the standard audit (Lubis, Haslinda, 2009).

III. RESEARCH METHODOLOGY

3.1 Framework



This research attempts to analyze the factors affecting the performance of the auditors on an assignment in a client. Auditor performance reflects the positive work nor a measure of an assignment.

3.2 Hypothesis

Based on the formulation of the problem, the purpose of the research, the study of theory, conceptual framework, and based on the results of previous studies, the hypothesis in this study can be formulated as follows:

1. Commitment organizations, auditor independence, competence, leadership, organizational culture, and ethics profession has a positive effect with good auditor performance simultaneously or partially.
2. Compliance with the Public Accountants Professional Standards (SPAP) can moderate the relationship between organizational commitment, auditor independence, competence, leadership, organizational culture, and professional ethics in the performance of auditors.

IV. RESEARCH METHODS

4.1 Types of Research

This research is causal, ie hypothesis testing is done to see causal relations between the variables to be studied were between the dependent variable in the form of performance auditors with the independent variable is organizational commitment, auditor independence, competence, leadership, culture organizations, and professional ethics, as well as variable pemoderasinya is compliance with the Public Accountants Professional Standards (SPAP).

4.2 Location and Time Research

This research was conducted in the public accounting firm in the field of the entire auditor in 2016.

4.3 Population and Sample

The population in this study were all auditors in 21 public accounting firm in the city of Medan. Respondents in this study is five (5) auditors in each of the firm, bringing the total respondents as many as 105 people. The sampling technique in this research was the census that took the entire population as a sample. If researchers want to use all elements of the population into research data, because the researchers wanted to see all the twists and turns that exist in the population (Lopez, 2015).

4.4 Hypothesis Testing I

Berdasarkan hipotesis yang diajukan, maka model analisa regresi linear berganda dalam penelitian ini dapat dirumuskan sebagai berikut :

Model I :

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \beta_6 X_6 + e \dots\dots\dots (1)$$

4.5 Uji Significant Of Simultaneous (test Statistic F)

The steps in making decisions for the F test is to see significant value, if the value of sig $\alpha < 0.05$, it can be inferred independent variables simultaneously or jointly influence significant on the dependent variable or hypothesis is accepted. Vice versa, if the value of sig

$\alpha > 0.05$, it can be inferred independent variables simultaneously or together no significant effect on the dependent variable or hypothesis is rejected (Ghozali, 2013).

4.6 Individual Parameter Significant Tests (Test Statistic t)

Criteria for decision-making is done by comparing the value of the t statistic with a critical point in the table. If the t-statistic value calculation result is higher than the value of t table. H_a which states that an individual independent variables affect the dependent variable is received.

4.7 Hypothesis Testing II

Model II :

$$Z = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \beta_6 X_6 + e \dots\dots (1)$$

$$|e| = \alpha + \beta_1 Y \dots\dots\dots (2)$$

V. RESULTS AND DISCUSSION

The following will be displayed briefly on the data processing SPSS output with source data collected during the study so that it can be seen as follow:

5.1 Normality Test

Test normality test the residual value of the normal distribution or not. This normality test themselves using non-parametric test Kolmogorov-Smirnov. Standardized residual value if the value of $\text{sig} > \alpha$.

One-Sample Kolmogorov-Smirnov Test			Unstandardized Residual
N			102
Normal Parameters ^{a,b}	Mean		.0000000
	Std. Deviation		1.24593436
Most Extreme Differences	Absolute		.085
	Positive		.085
	Negative		-.054
Kolmogorov-Smirnov Z			.859
Asymp. Sig. (2-tailed)			.451

a. Test distribution is Normal.

b. Calculated from data.

5.2 Multicollinearity Test

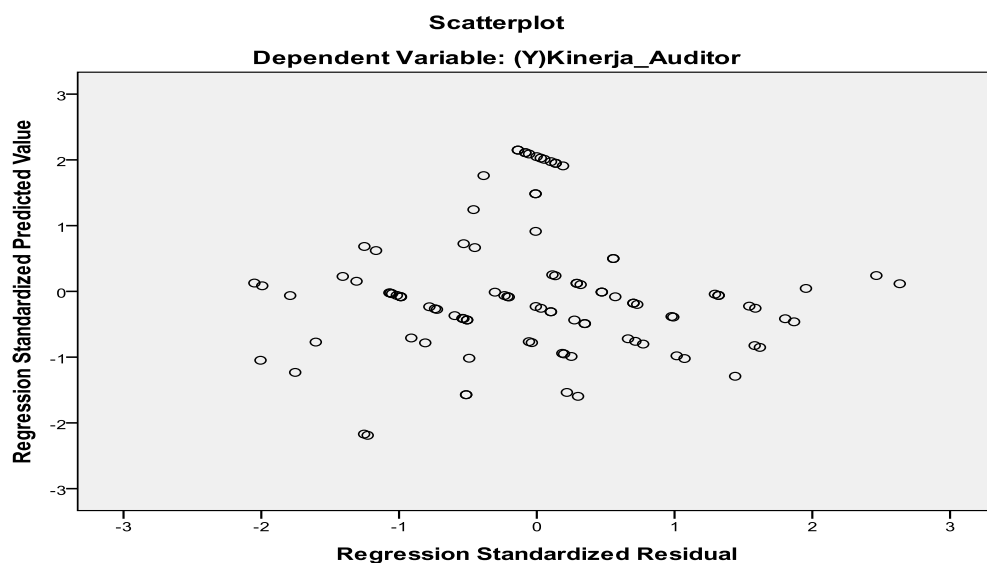
To detect the presence or absence of multicollinearity is to look at the Tolerance Value (TOL) and Variance Inflation Factor (VIF). Multicollinearity happens if the value of tolerance $\leq 0,10$ and $VIF \geq 10$.

Coefficients ^a		
Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
(X1)Komitmen_Organisasi	.590	1.695
(X2)Independensi_Auditor	.622	1.609
(X3)Kompetensi	.480	2.085
(X4)Gaya_kepemimpinan	.446	2.243
(X5)Budaya_Organisasi	.616	1.624
(X6)Etika_profesi_auditor	.508	1.970

a. Dependent Variable: (Y)Kinerja_Auditor

5.3 Heteroskedastity Test

Results obtained by looking at the spread of dots spread randomly, do not form a particular pattern is clear, and spread both above and below the number 0 on the Y axis.



5.4 Uji Uji Significant Of Simultaneous (test Statistic F)

F test is used to measure the accuracy of the model (goodness of fit). F test is also called a simultaneous test used to measure whether all the independent variables affect simultaneously or not the dependent variable.

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	309.918	6	51.653	31.297	.000 ^a
	Residual	156.788	95	1.650		
	Total	466.706	101			

a. Predictors: (Constant), (X6)Etika_profesi_auditor, (X5)Budaya_Organisasi,

(X1)Komitmen_Organisasi, (X2)Independensi_Auditor, (X3)Kompetensi, (X4)Gaya_kepemimpinan

b. Dependent Variable: (Y)Kinerja_Auditor

Shown that Value P Value (sig) 0,000 less than 0.05, then (Ho is rejected), meaning that all the independent variables (organizational commitment, independence, competence, leadership, organizational culture, and ethics of the profession) simultaneously influence the dependent variable auditor performance at significance level $\alpha = 5\%$.

5.5 Individual Parameter Significance Tests (Test Statistic t)

T statistical test used to measure the partial effect of independent variables on the dependent variable. The value of the t test can be seen in the following table:

Result of T Test

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	5.643	1.308		.000
	(X1)Komitmen_Organisasi	.170	.061	.214	.007
	(X2)Independensi_Auditor	.036	.061	.044	.557
	(X3)Kompetensi	.258	.070	.315	.000
	(X4)Gaya_kepemimpinan	.154	.065	.212	.020
	(X5)Budaya_Organisasi	.035	.070	.037	.623
	(X6)Etika_profesi_auditor	.129	.057	.188	.027

a. Dependent Variable: (Y)Kinerja_Auditor

Provided that the independent variable has a value of P Value (sig) is smaller than 0.05 in absolute value at significance level $\alpha = 5\%$, partially explained as follows:

1. Variable levels of organizational commitment significance of 0.007, which is smaller than $\alpha = 0.05$ and the regression coefficient is positive so that it can be concluded that variable of organizational commitment significant positive effect on performance variables auditor.
2. Variable auditor independence has a significance level of 0.557, which is larger than $\alpha = 0.05$ so it can be concluded that the variable does not affect the independence of the auditor auditor performance variables.

3. Variable competency has a significance level of 0.000, which is smaller than $\alpha = 0.05$ and the regression coefficient is positive so that it can be concluded that the variable competence significant positive effect on performance variables auditor.
4. Variable leadership style has a significance level of 0.020, which is smaller than $\alpha = 0.05$ and the regression coefficient is positive so that it can be concluded that leadership style variable significant positive effect on performance variables auditor.
5. Variable organizational culture has a significance level of 0.623, which is larger than $\alpha = 0.05$ so that it can be concluded that variable of organizational culture does not affect the auditor's performance variables.
6. Variable professional ethics have a significance level of 0.027, which is smaller than $\alpha = 0.05$ and the regression coefficient is positive so that it can be concluded that the professional ethics of the variables significant positive effect on performance variables auditor.

5.6 The coefficient of determination (R²)

The coefficient of determination (R²) is used to view the model's ability to explain the independent variable on the dependent variable of the model was built.

Determination Coefficient Analysis
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.815 ^a	.664	.643	1.285

Coefficient of determination of the value of adjusted R square of 0.643 means that the independent variables are able to explain variations in the dependent variable is only 64.3%, the remaining 35.7% is explained by other variables outside the model.

5.6 Hypothesis Testing

Based on the test results in table residual regression equation as follows:

$$Z = 5.366 + 0,267X1 + 0,160X2 + 0,063X3 + 0,110X4 + 0,010X5 + 0,186X6$$

From the above equation model can be seen that organizational commitment, auditor independence, competence, leadership, organizational culture, professional ethics significant positive effect on adherence to professional standards public accountant (SPAP).

Residual Test Results

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	4.118	1.048		3.931
	(Y)Kinerja_Auditor	-.126	.049	-.250	0.011

a. Dependent Variable: AbsRes_1

Residual test result is formulated as follows:

$$|e| = 4.118 - 0.126 Y$$

Based on the above test results that the residual variable level of significance of auditor performance of 0,011 smaller than $\alpha = 0.05$ and the regression coefficient -0.126 worth so that it can be concluded that the professional standard variable public accountant (SPAP) is a moderating variable that can moderate (strengthening) the relationship between organizational commitment, independence, competence, leadership, organizational culture, and ethics of the profession on the performance of auditors.

VI. CONCLUSIONS AND RECOMMENDATIONS

6.1 Conclusions

Through research results can be summarized as follows:

1. Simultaneously style of leadership, commitment, and independence influence positive and significant effect on the performance of auditors in public accounting office in Medan.
2. Organizational commitment and significant positive effect on the performance of auditors. This study is in line with research Ghirbanpour et al (2014) which shows that organizational commitment has a significant positive effect on the performance of auditors.
3. The auditor's independence does not affect the performance of auditors. This study is in line with research Pratama (2015) which showed no effect relationship between the independence of the auditor performance.
4. Competence positive and significant impact on the performance of auditors. By having the competence or expertise in professional services, it will affect the examination report, which is one assessment of the performance of auditors.
5. The leadership style is positive and significant impact on the performance of auditors. This study is in line with research Wati (2010) and the findings showed that partially leadership style positive and significant effect on the performance of the government auditor.

6. Organizational culture has no effect on the performance of auditors. This study is in line with Trisnaningsih study (2007) showed no effect relationship between the culture of the organization with the performance of auditors.
7. Ethics professions positive and significant impact on the performance of auditors. Professional ethics is the basis of reference that must be understood and owned by an auditor in order to be able to do a good performance and avoid aberrant behavior of an auditor.
8. The residual test results demonstrate compliance with professional standards of public accountants (SPAP) is a moderating variable and can strengthen the relationship between organizational commitment, independence, competence, leadership, organizational culture, and ethics of the profession on the performance of auditors.

6.2 Limitations of Research

The limitations of this study:

1. The research variables are limited to the organizational commitment, independence, competence, leadership, organizational culture, and professional ethics when the factors that affect the performance auditor may also be work stress, fee audits, co-workers, the ability of knowledge and skills, experience, attitude, corporate governance, and so on.
2. The results of this study is limited to the object of research with a sample population and public accounting firms in the field, so there may be differences when the results of the research done on the research objects in different places.
3. This study uses primary data by survey questionnaires distribution to all auditors in public accounting firm in the field, is not accompanied by a live interview. The research result is only obtained from a written instrument, so it's subjective and diversity of perceptions of each respondent.

6.3 Recommendations

Based on the conclusions outlined above, it is recommended:

1. Extending the research location so expect the level of analysis will be more accurate generalization.
2. Subsequent research in the future is expected to add other variables that affect performance such as job stress auditor, the audit fee, co-workers, the ability of knowledge and skills, experience, attitude, corporate governance, and so on.

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